

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION**

In re:) Case No. 15-41404-705
GREEN JACOBSON, P.C.,) Honorable Charles E. Rendlen, III
Debtors.) Chapter 7
)
) Hearing Date: October 17, 2017
) Hearing Time: 10:00 a.m.

NOTICE OF HEARING

TAKE NOTICE THAT the foregoing Objection to Claim is set for hearing on the **17th of October, 2017, 10:00 am**, in the United States Bankruptcy Court, Thomas F. Eagleton Courthouse, 111 South 10th Street, 7th Floor, South, Courtroom, St. Louis, Missouri 63102. You may file a written response with the Clerk of the Bankruptcy Court, Fourth Floor, Room 4.380, Thomas F. Eagleton Building, 111 South Tenth Street, St. Louis, Missouri 63102, and a copy thereof mailed to the Attorney for Trustee. If you do not file a written response, the Trustee does not intend to appear at the scheduled hearing as set forth above and **YOUR CLAIM MAY BE DISALLOWED ENTIRELY WITHOUT A HEARING.**

WARNING: THIS MOTION SEEKS AN ORDER THAT MAY ADVERSELY AFFECT YOU. IF YOU OPPOSE THE MOTION, YOU SHOULD IMMEDIATELY CONTACT THE MOVING PARTY TO RESOLVE THE DISPUTE. IF YOU AND THE MOVING PARTY CANNOT AGREE, YOU MUST FILE A RESPONSE AND SEND A COPY TO THE MOVING PARTY. YOU MUST FILE AND SERVE YOUR RESPONSE BY SEPTEMBER 29, 2017. YOUR RESPONSE MUST STATE WHY THE MOTION SHOULD NOT BE GRANTED. IF YOU DO NOT FILE A TIMELY RESPONSE, THE RELIEF MAY BE GRANTED WITHOUT FURTHER NOTICE TO YOU. IF YOU OPPOSE THE MOTION AND HAVE NOT REACHED AN AGREEMENT, YOU MUST ATTEND THE HEARING, THE DATE IS SET OUT ABOVE. UNLESS THE PARTIES AGREE OTHERWISE, THE COURT MAY CONSIDER EVIDENCE AT THE HEARING AND MAY DECIDE THE MOTION AT THE HEARING.

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEYS.

OBJECTION TO CLAIM

COMES NOW David A. Sosne, Chapter 7 Trustee for the bankruptcy estate of Green Jacobson, P.C. (the "Trustee"), by and through counsel, and hereby objects to the claim described below for the reason(s) set forth:

Claimant: Department of Treasury - Internal Revenue Service
Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346

Claim No. 9-4 Amount: \$1,442,556.84

Reason(s) for objections:

X Said claim is excessive.

___ Trustee is prepared to consent to the allowance of said claim as a tardily filed general unsecured claim pursuant to 11 U.S.C. § 726(a)(3) in the amount of \$.

___ No proof of debt is attached to claim.

___ No accounting of indebtedness is attached to claim.

___ Said claim is not for a debt of this debtor.

___ No credit is given for the value of security.

X Said claim has been paid.

___ Said claim is superseded by Claim No.

___ Said claim was filed out of time.

X Said claim is not entitled to priority status.

X Other: Income tax payment for the tax year in question was made by the Trustee to Claimant on December 15, 2016 by means of a wire transfer in the amount of \$1,500,000.00. These funds were incorrectly applied by the Claimant to Debtor's employment tax account. Claimant is aware of the misapplication of funds and has failed to remedy the situation and/or withdraw its Proof of Claim.

WHEREFORE, Trustee prays that said claim be disallowed and for such other and further relief as this Court deems just and proper.

Respectfully Submitted,
SUMMERS COMPTON WELLS LLC

Date: August 29, 2017

By: /s/ Brian J. LaFlamme
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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was served on August 29, 2017 via electronic filing in the CM/ECF system of the United States Bankruptcy Court for the Eastern District of Missouri to the parties requesting service by electronic filing. I hereby also certify that a copy of the foregoing was served on August 29, 2017 via United States Mail, first class postage prepaid to those individuals and entities not requesting service by electronic filing. The individuals and entities being served electronically or by mail are:

Office of the United States Trustee
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Department of Treasury
Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346

Date: August 29, 2017

/s/ Marquita Monroe